

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	)
	)
VIDEOMINING CORPORATION,	)
	) Bank. No. 20-20425 GLT
Debtor.	)
	) Chapter 11
VIDEOMINING CORPORATION,	)
	) Related to
Movant,	) Document Nos. 13 and 53
	)
vs.	) Hearing Date
	) 3/12/2020 @ 3:30 PM
ENTERPRISE BANK et al.	)
	)
Respondents.	)

UNITED STATES' OBJECTIONS TO DEBTOR'S MOTION FOR A FINAL ORDER  
AUTHORIZING THE DEBTOR TO USE CASH COLLATERAL

The United States of America, by its attorneys, Scott W. Brady, United States Attorney for the Western District of Pennsylvania, and Jill Locnikar, Assistant United States Attorney, on behalf of the Internal Revenue Service, files the following objections to the Debtor's Motion for a Final Order Authorizing the Debtor to Use Cash Collateral:

1. The Internal Revenue Service (IRS) has a claim against the Debtor in the amount of \$883,402.64, which includes secured claims of \$866,555.48. This secured claim is based upon notices of federal tax lien filed on April 22, 2019 and September 3, 2019.

2. Under I.R.C. § 6321 a federal tax lien attaches to all real and personal property of the taxpayer, including accounts receivable.

3. Under I.R.C. § 6323(c) the IRS has a first lien position on accounts receivable on the 46<sup>th</sup> day after a notice of federal tax lien is filed. Thus, the IRS has the first lien on the Debtor's current accounts receivable since more than 46 days have elapsed since the notices of federal tax lien were filed on April 22, 2019 and September 3, 2019.

4. To date, the Debtor has ignored the first lien position of the IRS tax liens on its receivables.

5. The IRS is willing to consent to the Debtor's use of its cash collateral in exchange for monthly payments and lien retention on the postpetition receivables to the extent of its priority in prepetition receivables.

6. In the event that the Debtor does not recognize the first lien position of the IRS on its receivables, then the IRS does not consent to the use of its cash collateral by the Debtor.

WHEREFORE, the United States respectfully requests that this Honorable Court deny the Debtor's motion unless the first lien position of the IRS in receivables is recognized and protected.

March 4, 2020

Respectfully submitted,

SCOTT W. BRADY  
United States Attorney

/s/ Jill Locnikar

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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing United States' Objections to the Debtor's Motion for a Final Order Authorizing the Debtor to Use Cash Collateral was served by electronic notification or first class mail on the following on March 4, 2020:

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ORDER

AND NOW, this \_\_\_\_ day of \_\_\_\_\_, 201\_, after notice and a hearing, it is hereby ORDERED and DECIDED that the debtor is permitted to use cash collateral upon the condition that the IRS is paid \_\_\_\_\_ a month and its liens attach to postpetition accounts receivable to the extent of its prepetition priority.

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Bankruptcy Judge